
INFORMATION SYSTEMS AUDITING REQUIREMENTS

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**STANDARDS RELATING TO AUDITS INVOLVING
INFORMATION SYSTEMS**

**COBIT (CONTROL OBJECTIVES FOR INFORMATION
AND RELATED TECHNOLOGY)**

***STANDARDS - INFORMATION TECHNOLOGY
CONTROL OBJECTIVES***

***STANDARDS - INFORMATION SYSTEMS AUDIT
GUIDELINES***

STANDARDS RELATING TO AUDITS INVOLVING INFORMATION SYSTEMS

AICPA - SAS NOs. 48, 55, 70 & 78

*IIA - STANDARDS FOR THE PROFESSIONAL PRACTICE
OF INTERNAL AUDITING*

*ISACA - GENERAL STANDARDS FOR INFORMATION
SYSTEMS AUDITORS*

*- STATEMENTS ON INFORMATION SYSTEMS
AUDITING STANDARDS*

STANDARDS RELATING TO AUDITS INVOLVING INFORMATION SYSTEMS

GENERAL ACCOUNTING OFFICE

**** GOVERNMENT AUDITING STANDARDS***

**** TITLE 2, ACCOUNTING,
APPENDIX III, ACCOUNTING SYSTEM
STANDARDS,
CHAPTER 4, ACCOUNTING SYSTEM
DEVELOPMENT AND MODIFICATION***

CobiT: FRAMEWORK

Audience -- Management:

To Make IT Investment Decisions, Balance Risks and Controls, and Benchmark IT Environments

Audience -- Users:

To Obtain Assurance on Security and Control of Products and Services Acquired

Audience -- Auditors:

For Management, Substantiate Internal Control Opinions and Identify Minimum Controls Necessary

CobiT: CONTROL OBJECTIVES

The DOMAINS

- * *Planning & Organization*
- * *Acquisition & Implementation*
- * *Delivery & Support*
- * *Monitoring*

CobiT: AUDIT GUIDELINES

The objectives of auditing are to:

- *provide management with reasonable assurance that control objectives are being met;*
- *where there are significant control weaknesses, to substantiate the resulting risks; and*
- *advise management on corrective actions.*

CobiT: AUDIT GUIDELINES

The process is audited by:

Obtaining an understanding of business requirements related risks, and relevant control measures

Evaluating the appropriateness of stated controls

Assessing compliance by testing whether the stated controls are working as prescribed, consistently and continuously

Substantiating the risk of the control objectives not being met by using analytical techniques and/or consulting alternative sources.